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STUDENT NOTES

Ethical Problems and Responsibilities of the Tax Attorney.

The attorney of today and for the foreseeable future¹ must of necessity have some knowledge of tax law. Every client that walks into his office has some contact with the Internal Revenue Service. When dealing with these problems is the attorney required to use a different set of standards than normally used in his practice of law?

A striking difference between the general practice of law and tax practices is that the tax lawyer has the same adversary in every matter. His opponent is always his Government, and his dealings are mainly with its agents and lawyers. Thus, the attorney may have "dual responsibilities" both to his client and to his Government.

¹ ". . . in this world nothing is certain but death and taxes." Franklin, Letter (in French) to Leroy, (1789).